

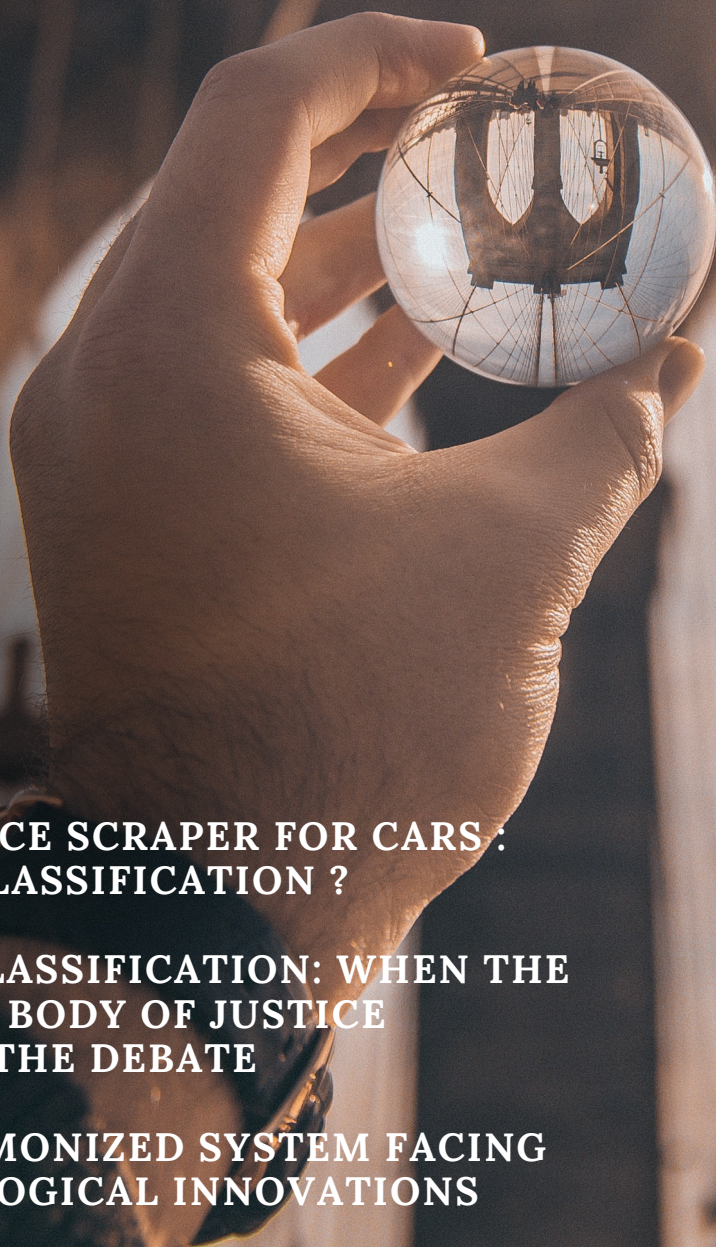


TRADE OBSERVER

The official Customs Bridge monthly update
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Customs, a matter of point of view



**PLASTIC ICE SCRAPER FOR CARS :
WHICH CLASSIFICATION ?**

**TARIFF CLASSIFICATION: WHEN THE
SUPREME BODY OF JUSTICE
DECIDES THE DEBATE**

**THE HARMONIZED SYSTEM FACING
TECHNOLOGICAL INNOVATIONS**

Customs classification: US/EU differences

There are many differences between Europe and the United States, and not just currency. They don't always agree about customs either, especially about customs classification.

The American classification

In addition to not adopting the metric system, the Americans have a different customs classification from ours. Sometimes the differences are considerable, as this example of the plastic car ice scraper will show. For example, when you search the US CROSS (classification decision database), you will see that the scraper is classified as an automotive accessory (8708).

Why does US Customs classify the scraper as an automotive accessory? The definition of an accessory is that it is nothing more or less than a device that performs a particular service in relation to the main function of the machine.

From this definition, the reason for this classification proposed by the Americans becomes clearer. The ice scraper expands the range of intended uses for an automobile. It removes ice from windshields more quickly and efficiently than using the built-in de-icer (if equipped). As a result, U.S. Customs has classified the Ice Scraper as an automotive accessory (8708).

On Customs Bridge app, our EU import classifying tool, we can see that there is indeed a difference in ranking with the US.

The European classification

The Europeans classify plastic scrapers for automobiles according to their base material under heading 392690. The EU does not consider these articles to be used solely or principally for automobiles, which is why they have classified it as a plastic article under heading 392690. When it comes to considering the condition "to be used solely or principally with the automobile", conflicts often arise within the countries of Europe as to the interpretation of customs regulations. The European Commission is working to reduce this type of discrepancy between EU countries through a dedicated service analyzing differences in positions, particularly for BTI (Binding Tariff Information).

In the meantime, the most important thing is to be aware of these differences between countries before exporting or importing in order to avoid a dispute when clearing the goods through customs.

DE22142/... 12/10/14

It is a not yet assembled "4 in 1" ice scraper, consisting of a telescopic handle (L: approx. 70 - 1...



NLRTD-2015-11... 10/30/15

Composite article, being an ice scraper with - according to the specification - inter alia the follo...



Canada: When the Supreme Court of Justice decides the debate

Field hockey is like a religion in Canada, so when the sports company Igloo Vinski found itself in a dispute over goalie gloves, the case went to the Supreme Court. It's a groundbreaking case because it represents the Supreme Court's first foray into the world of the Customs Tariff.

The customs problem

It all started when the sports company Igloo Vinski imported gloves that were made partly of plastic and partly of textile materials. They could therefore be classified under headings 39.26 and 62.16. However, according to some, the plastic components did not deprive the gloves of their character as "gloves of textile materials." The gloves were to be classified as "gloves, mittens and mitts" under heading 62.16, not as "other articles of plastics" under heading 39.26 because the gloves were not made of plastic sheets sewn or glued together, according to an HS Explanatory Note to heading 39.26.



The legal facts of the case

Several Canadian institutions played a role in this case, namely: the Canadian International Trade Tribunal (CITT); the Federal Court of Appeal (FCA); the Supreme Court of Canada (SCC).

The CITT had first ruled in favour of the Canada Border Services Agency's (CBSA) decision to classify the field hockey goalie gloves imported by Igloo Vikski under heading 62.16 rather than 39.26 as requested by Igloo Vikski, which appealed the decision. The FCA then overturned the CITT's decision in favor of Igloo Vikski. This would radically change the way imports are classified in Canada. Moreover, this decision was contrary to previous case law. For these reasons, CBSA's appeal of the FCA decision was appealed to the Supreme Court. In the end, the SCC judge gave more weight to the CITT's decision and in the future, other judicial bodies will give more weight to the CITT's decisions.

The Igloo Vikski decision is an important decision for importers of multi-material goods. Case law is a valuable source of information for the classification of goods. As we have seen, it played a major role in the decision to accept the appeal to the Supreme Court. Although classification issues can sometimes be thorny, with enough information at hand, the classification of goods can be done with confidence. This is what we strive to do in our grading application.

More information on: <https://customsbridge.fr/>

A university degree for the customs professions.

BREXIT: An increase in activity but a shortage of qualified workers

Since January 2021, the official date of the UK's withdrawal from the EU, 3 million additional declarations are expected each year in France. Indeed, as explained in our December and January editions, all companies trading goods with the UK must now make a customs declaration via the Customs' DELTA computer system.

They can manage this clearance process internally using decision support tools or be supported by external customs administrations and service providers.

In all cases, this increase in activity requiring expertise must be followed by the recruitment of operational staff to handle these procedures. However, the sector is facing a shortage of qualified profiles.



The University of Le Havre: the first of many?

In response to this problem, the University of Le Havre is going to offer a degree aimed at training in customs formalities. The idea is not new: companies have been calling for a university course dedicated to customs operations for some time. With the arrival of Brexit and the shortage of senior profiles known in the sector, things have accelerated.

This general law-economy-management degree in international trade and customs activities will be open to around twenty students per year. Its aim will be to train future declarants and customs agents for companies. This university course, which aims to professionalise students, will alternate between one week at the university and two weeks in a company.

The programme should be available from the start of the new academic year on 4 October.

We hope that our other university campuses will follow in the footsteps of Le Havre!

Especially as many Irish companies have already started to hunt for our French customs profiles (there are very few establishments that train in customs procedures in Ireland).